In the Matter of the Petition

of

JOHN E. SUTHERLAND, JR. and JOAN W. SUTHERLAND

1970 and 1972.

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

John Huchn

Whe is an employee of the Department of Taxation and Finance, over 18 years of

Notice of Default Order

by (certified) mail upon John E. & Joan W.

, 19 79, the served the within

AFFIDAVIT OF MAILING

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: John E. & Joan W. Sutherland, Jr.

age, and that on the 24th day of January

c/o Shangri-La Hotel Orange Grove Road

Singapore 10 and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representatives x\frac{\phi_x}{\phi_x}\frac{\phi_x}{\ph

Sworn to before me this

24th day of January

, 1979.

TA-3 (2/76)



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

January 24, 1979

TELEPHONE: (518) 457-1723

John E. & Joan W. Sutherland, Jr. c/o Shangri-La Hotel
Orange Grove Road
Singapore 10
Dear Mr. & Mrs. Sutherland:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(**) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 Months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

JOSEPH CHYRYWATY HEARING EXAMINER

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN E. SUTHERLAND, JR. and JOAN W. SUTHERLAND

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year(s) 1970 and 1972.

Petitioner(s), John E., Jr. and Joan W. Sutherland, c/o Shangri-La Hotel, Orange Grove Road, Singapore 10, filed a petition for redetermination of deficiency

or for refund of personal income

taxes under Article(x)

22 of the Tax Law for the year(s) 1970 and 1972 . File No.(x) 00519

A small claims hearing on the petition was scheduled before Carl P. Wright, Hearing Officer , at the offices of the State Tax Commission, State Campus, Building 9, Room 107, Albany, New York, on September 21, 1978 at 9:15 A.M. . Notice of said small claims was given to petitioner(s) xandx metritioner(s) x representatives

not appear at the small claims hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of JOHN E. SUTHERLAND, JR. and JOAN W. SUTHERLAND be and the same is hereby denied.

DATED: Albany, New York January 24, 1979

TE TAX COMMISSION

COMMISSIONER